

Office Hours: 8:30 a.m. to 5:00 p.m. Monday -- Friday, except Federal & State Holidays

The Treasurer's Office is responsible for:

- Collection of property taxes
- Distribution of tax funds
- Reconciliation of bank statement
- Investment of county and tax funds

Look in our article index to find some answers to some common questions!

You can reach us at:

Colene Nelson - Treasurer

435-738-1193

gcnelson@co.duchesne.ut.us

Jamie Park - Deputy Treasurer
435-738-1191
jpark@co.duchesne.ut.us

Mindy Clegg - Deputy Treasurer
435-738-1190
mclegg@co.duchesne.ut.us

Treasurer's Office
PO Box 989
Duchesne, UT 84021

Tax Notices

Tax notices are sent from the Treasurer's Office prior to November 1st of each year. The tax assessment is for twelve months, January 1st through December 31st, covering the year in which the notice is sent. The tax notice will be mailed to the Recorded Owner as of January 1st of that year.

The tax notice will set out the aggregate amount of taxes to be paid for state, county, school, city and any other taxing unit. On any property upon which a tax delinquency exists the tax notice will be stamped "Prior taxes are delinquent on the property".

Payment of Property Taxes

Property taxes are to be paid directly to the Treasurer by mail or in person. The tax stub or an identifying number should accompany the payment. The Treasurer is not responsible for an individual paying on the wrong account.

You can now pay on-line by clicking [here](#) or by calling 1-800-764-0844, user fees will be applied.

Prepay coupons are provided as a convenient means of prepaying property taxes. This is not a requirement nor are there any penalties attached for missed or late prepayments. The prepay booklet contains nine coupons and will NOT pay the current year tax in full. Coupon payment amounts are based on the PREVIOUS years tax amount.

Coupons are not required if you choose to make prepayments throughout the year. Your payment can be processed as long as it is for a minimum of \$10.00 and you have provided us with a valid parcel number. However, all prior years taxes must be paid before current prepayments will be applied.

For prepay coupon requests contact our office at 435-738-1191 or email us at jpark@co.duchesne.ut.us

Date Tax is Delinquent

All taxes unpaid or postmarked after November 30 of each year following the date of levy, are delinquent. **For each parcel**, all delinquent taxes are subject to a penalty of 2.5% of the amount of the taxes or \$10.00, whichever is greater. The penalty will be reduced to the greater of 1% or \$10.00 if all 2010 delinquent taxes and the 1% penalty are paid on or before January 31, 2011.

Unless the delinquent taxes, together with the penalty, are paid by January 31, the amount of taxes and penalty shall bear interest at the rate of 6% over the "Targeted Federal Funds Rate" that exists on January 1 following the date of delinquency. Interest will also be calculated back to January 1st.

Tax Lien

A tax upon real property is a lien against the property assessed. A tax due of improvements upon real property assessed to a person other than the owner of the real property is a lien upon the property and improvements. These liens attach as of January 1st of each year.

Property liens not paid prior to a lapse of four years from the date of lien is subject to an " [Audit or Tax Sale](#)

". An Auditor tax sale will be held each year in May or June.

Property may be redeemed at any time prior to the tax sale. A person can redeem property by paying to the County Treasurer all delinquent taxes, interest, penalties, and administrative costs that have accrued on the property.

Partial Payments

At any time prior to expiration of the redemption period part payments can be made against the lien. Payments will be applied in the following order: interest and penalty against the tax of the most current year, tax on the most current year and so on until the full amount of delinquent taxes, penalties, and interest are paid.

We now have the option of printing coupons for you to make part payments on your delinquent taxes. Please contact our office at 435-738-1191 or email us at jpark@co.duchesne.ut.us if you are interested.

Didn't Get a Tax Notice?

If you are on the move and do not notify the Treasurer's office of your new addresses you will not get a notice. Although we get address changes from the post office after a mailing, forwarding may already be expired. Addresses sent to us by the post office are not always readable or correct. It is the tax payers responsibility to see that the correct address is always on file. **IF YOU HAVE NOT RECEIVED YOUR NOTICE BY NOV. 1 CONTACT THIS OFFICE.**

You may download the

[address change form](#)

and email it to

mclegg@co.duchesne.ut.us

or mail it to the address listed on the bottom of the form.

If your deed was not filed with the Recorder prior to the cut off date, the tax notice will be sent to the seller of the property with a notation to send on to the new buyer. Sellers do not always send the notice on.

If the recorded document does not have an address or has an incomplete address you will not receive your notice. If your recorded document does not initiate a correct chain of title the name of record and address will not be changed by the [Recorder's Office](#) .

It is the tax payers responsibility to see that they get all of their notices. Check your descriptions and acreage, be sure they all add up. If you have a question call us at area code 435-738-1190.

Duties and Limitations

It is the responsibility of the Treasurer to collect the taxes as they are charged. We do not assess values or set tax rates.

Abatements and Tax Relief

The following abatements are available: Circuit Breaker, Low Income, Hardship, Veterans, Blind, Disability and Widow or Widower.

Contact the Auditor's Office at 435-738-1120 for eligibility criteria and amounts, or see the Auditor's [Tax Relief Programs](#) page.

Tax History

Tax Assessment Rolls are a permanent record and are open to the public for research. These records are on microfilm in the [Records Retention Department](#) . You may research these records on your own at a cost of \$2.00 a page for copies. If you require us to do the research, \$10.00 per hour plus \$2.00 a page will be charged.

May Tax Surplus Form

The Treasurer's office tries to contact the owners of the surplus from the current year's sale after the sale is ratified. If not claimed within 60 days the surplus is sent to the Utah State Treasurer Unclaimed Property Division. Their phone number is 888-217-1203. To claim surplus from our office click [here](#) and it will bring up a form that you need to fill out and bring in.